

THE ENTERPRISE INVESTMENT SCHEME (EIS) & THE SEED ENTERPRISE INVESTMENT SCHEME (SEIS)

SUMMARY OF INVESTOR TAX BENEFITS

EIS



30% Initial Income Tax Relief
Effective net cash outlay of 70p in the £1



CGT Freedom
No Capital Gains Tax to pay on any EIS
gains after 3 years



CGT Deferral Relief
Potential unlimited indefinite
deferral of an existing CGT bill



Loss Relief
Maximum exposure of 38.5p in the £1
for a 45% Income Tax payer



Business Relief
Potential Inheritance tax saving of 40p in
the £1 after 2 years

SEIS



50% Initial Income Tax Relief
Effective net cash outlay of 50p in the £1



CGT Freedom
No Capital Gains Tax to pay on any SEIS
gains after 3 years



CGT Reinvestment Relief
Potential exemption of an existing CGT bill
on 50% of the gain, to the extent reinvested



Loss Relief
Maximum exposure of 27.5p in the £1 for
a 45% Income Tax payer (or 13.5% if CGT
Reinvestment Relief claimed)



Business Relief
Potential Inheritance tax saving of 40p in
the £ after 2 years

The above is only a simple summary of EIS / SEIS tax benefits. It is based on an extract from the Professional Cloud Publishing EIS Guide. This Guide is produced in association with the EISA and can be purchased by EIS businesses and personalised at - <https://eisguide.pcpl.tech>. Further details on EIS and SEIS taxation are covered in the KickStart Capital EIS Guide and on the appropriate websites below. Professional advice should be taken.

www.pcpl.tech www.eis.marketing www.kickstart.capital www.eisa.org.uk